

**Town of Polk
Board of Review
Town Hall - 3680 Hwy 60
May 13, 2009**

1. The Town of Polk Board of Review was called to order by Chairman Albert Schulteis at the Polk Town Hall at 2:00 p.m..

2. Members present: Chairman Albert Schulteis, Supervisor Harold Groth, and Supervisor T. Merten appointed Town Clerk Catherine Whelan.

Liane Baranek from Talatzko & Milanowski Court Reporting Inc. transcribed the Board of Review for May 13, 2009. (The meeting was recorded by cassette tapes of the meeting and are available in the clerk's office.)

Clerk Whelan had given the oath of office to each Board of Review members.

3. A motion was made by Supervisor H. Groth to nominate Chairperson Albert Shulteis as Chairperson, seconded by Supervisor T. Merten. A roll call vote was taken, Supervisor H. Groth, yes - Chairman Albert Schulteis, yes - Supervisor T. Merten yes. Motion carried.

4. The Clerk verified that Albert Schulteis and Clerk Catherine Whelan had received the Board of Review Training Affidavit on April 21, 2009 at the WisLine Program held at Washington County. T. Merten had received certification on line.

The Clerk had reviewed the assessment roll.

5. Chairman A. Schulteis verified that the notice for Open Book and Board of Review had been published in the West Bend News, posted on the Town Hall door, Highway View Bulletin Board, Cedar Lake Hills Bulletin Board, and the Town of Polk's website. The notices were also sent to the Media.

6. Michael Grotz, Assessor, presented the signed Assessor's Affidavit. The Clerk stated Michael Grotz, Assessor, solemnly swore that he is certified by the Wisconsin Department of Revenue under Section 73.09 Wis. Stats. to perform the duties of Assessor and that the assessment roll is accurate and complete to the best of his abilities.

7. Notice of the Board of Review was available to everyone present to read.

8. Chairman A. Schulteis asked for the first objector.

9. Clerk Whelan introduces each case.

Chairman A. Schulteis asked if each Objector was prepared to present their case. They advised yes. Chairman A. Schulteis read a script advised them of the procedures and reminded them all witnesses are required to present relevant evidence regarding the value of the contested property.

Chairman A. Schulteis asked the Assessor if he was prepared to present his case. The Michael Groth, Assessor advised he was.

Clerk Whelan swore in both Objectors and Assessor.

The Objector presented their case and provided evidence/testimony.

The Assessor cross-examined the objector.

The objector had the right to rebut the assessor's comments.

The Board members then had a change to ask questions of the objectors.

The assessor asks questions based on the questions raised by the Board Members.

After the case was heard by the Objector, the Assessor presented his case.

The Assessor provided the Board and Objector with evidence to support his case. The Objector had the right to cross-examine the Assessor.

The Assessor answered questions.

Board members had the right to question the Assessor. The Assessor then could answer any question raised by the Board.

Objectors could question the Board on the questions raised.

Objectors again had one more opportunity for rebuttal.

Assessor again had one more opportunity for rebuttal.

Board Members again had one last opportunity to ask questions of either the Objector or Assessor.

Chairperson A. Schulteis then announced that the record is closed and the Board will deliberate after all cases are heard.

Each of the following cases were done in the same procedure. Each case can be heard on the Board of¹ Review tape dated May 13, 2009 or a script of the hearing can be purchased from the Talatzko & Milanowski Court Reporting Inc.

Listed below are the following cases

1. **James & Lottie Fehring** - 3906 Pleasant Valley Road, West Bend, WI 53095, Tax Key #T9-0063-00Z, Section 3, 36.42 acres, and T9-0059-00D, 6.27 acres, Zoned A-1 Agricultural. Mr. & Mrs. Fehring filed their objection form with the Clerk 48 hours before the hearing.

T9-0063-00Z		T9-0059-00D	
Land	149,800	Land	140,300
Improvements	4,900	Improvements	115,400
Total	154,700	Total	255,700

2. **David & Eileen Baldus** - 4841 Mueller Lane, West Bend, WI 53095, Tax Key #T9-0094-00A, Section 5, 100' Lake Frontage, Zoned R-1 Residential. Mr. & Mrs. Baldus filed their objection form with the Clerk 48 hours before the hearing.

Land	687,400
Improvements	248,100
Total	935,500

3. **David J. & Mary L. Mauer** - 1675 Robin Court, Grafton, WI 53024, Property address 4705 S. Shore Ave., Slinger, WI 53086, Tax Key #T9-0115-00C - Section 5, .25 Acres Zoned R1 Residential.

Land	834,300
Improvements	415,400
Total	1,249,700

4. **Ferninand Andes** - 4450 State Hwy 60, Slinger, WI 53086 - Tax Key T9-0602-00A - Section 16, 31.03 acres, Zoned B-1 Business.

Land	1,656,600
Improvements	116,000
Total	1,772,600

5. **Louise M. Kieferndorf** - Life Est - Herbert & Cathleen Kieferndorf - 4854 Highland Park Dr., Slinger, WI 53086 - Section 5, Tax Key #T9-0216, Zoned R-1 Residential.

Land	342,900
Improvements	219,400
Total	562,300

All cases had been presented by the Objectors and Assessor, and heard by the Board of Review. Chairman A. Schulteis closed the hearings after hearing the evidence.

Chairperson A. Schulteis stated after, a short break, deliberations will begin.

Deliberations began with the first case presented. After the Board of Review reviewed the evidence presented, a decision was made.

Upon Conclusion of deliberations and completion of the Findings of Fact and Determination form, the Chairman asked for a motion.

1. James & Lottie Fehring Est - Parcels T9-0063-00Z and T9-0059-00D

The Board of review agreed that Tax Key T9-0063-00Z had no road access, does not perc and has no buildable land.

Chairman A. Schulteis moved that, exercising its judgment and discretion, pursuant to Section 7049 (9)(a), Wis. Stats. , The Board of Review, by majority and a roll call vote hereby determine that the Assessor's valuation is incorrect. The property has no road access or buildable lot, does not perc and is on a very steep hill and a lot of swamp land decrease land by 50% to \$65,400, for a total assessment of \$70,300. No change on house. Motion was seconded by Supervisor H. Groth. A roll call vote was taken. Supervisor H. Groth, yes - Chairperson A. Schulteis, yes, Supervisor T. Merten, yes. Motion carried.

2. David & Eileen Baldus - Tax Key #T9-0094-00A

Chairman A. Schulteis moved that, exercising its judgment and discretion, pursuant to Section 7049 (9)(a), Wis. Stats. , The Board of Review, by majority and a roll call vote hereby determine that the Assessor's valuation is incorrect. Mr. Baldus lot was smaller than comparatives and he has no boat house. The building value be lowered to \$30,000 for a total assessment of \$905,500. Motion was seconded by Supervisor H. Groth. A roll call vote was taken. Supervisor H. Groth, yes - Chairperson A. Schulteis, yes - Supervisor T. Merten - yes. Motion carried.

3. David J. & Mary L. Mauer - Tax Key #T9-0115-00C

Chairman A. Schulteis moved that, exercising its judgment and discretion, pursuant to Section 7049 (9)(a), Wis. Stats., The Board of Review, by majority and a roll call vote hereby determine that the Assessor's valuation is incorrect. Mr. Mauer had an appraisal by Assprung showing the house was built 50 years ago and was not worth the assessed value. The builds be lowered \$50,000, for a total assessment of \$1,199,700. Motion was seconded by Supervisor T. Merten. A roll call vote was taken. Supervisor H. Groth, yes - Chairman A. Schulteis, yes - Supervisor T. Merten - yes. Motion carried.

4. Ferninand Andes - Tax Key T9-0602-00A

Chairman A. Schulteis moved that, exercising its judgment and discretion, pursuant to Section 7049 (9)(a), Wis. Stats. , The Board of Review, by majority and a roll call vote hereby determine that the Assessor's valuation is incorrect. The property is not used for business zoning the only business use is three billboards bring in an income of \$3,000.00 a year. There is a gravel pit that is being restored, and is unbuildable at this time. A Comparable Market Analysis showed property was over valued. The Land value be lowered by \$500,000.00 for a total assessment of \$1,272,600. Motion was seconded by Supervisor H. Groth. A roll call vote was taken. Supervisor H. Groth, yes - Chairman A. Schulteis, yes - Supervisor T. Merten, yes. Motion carried.

5. Louise M. Kieferndorf - Life Est - Herbert & Cathleen Kieferndorf - Tax Key #T9-0216

Chairman A. Schulteis moved that, exercising its judgment and discretion, pursuant to Section 7049 (9)(a), Wis. Stats. , The Board of Review, by majority and a roll call vote hereby determine that the Assessor's valuation is incorrect. Chairman Schulteis stated the property has a steep hill hard to mow and hard to get to the lake. The property value be lowered \$10,000 to a total assessment of \$552,300. Motion was seconded by Supervisor T. Merten. A roll call vote was taken. Supervisor H. Groth, yes - Chairman A. Schulteis, yes - Supervisor T. Merten, yes. Motion carried.

A motion was made by Supervisor H. Groth to adjourn at 5:35 p.m., seconded by Supervisor T. Merten. Motion carried.

Catherine Whelan
Town Clerk

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